

R&D Assessment 2019



We go through this fact finding 4 point questionnaire with clients to identify if they would be eligible to submit an R&D claim.

1. What is the Scientific or technological advance?

Describe the end goal of the project

Describe the benefits of the project

- Financial
- Commercial – Competitiveness
- Environmental
- Health and safety, People

2. What were the scientific or technological uncertainties involved in the project?

Problems to be overcome to achieve the end goal

Why problems needed to be solved?

What multiple variables to be combined to achieve end goal (e.g. light/heat/weight/density/speed/colour/ software languages/platforms/programs/algorithms)

3. How and when the uncertainties were actually overcome?

How was the problem solved?

Steps taken to overcome the problem

Unsuccessful steps – correction to these steps

Implementation of successful steps

R&D Assessment 2019



4. Why the knowledge being sought was not readily deducible by a competent professional?

Combination of unique skills needed to solve the problem

Skills and Specialisms required to start and complete R&D

Costs

- Director Salaries/NIC/Pensions – proportion eg 10% to 30%
- Indirect activities – security, maintenance, finance, personnel, leasing, training
- Employee Salaries/NIC/Pensions – max 100%
- Travel Costs (reimbursed only) – direct and/or apportioned
- Subcontractor costs – legislation – feasibility – industry sign off
- Agency Workers – fill skilled resource gap
- Materials – used for prototypes, first in class, pilots
- Software/Computer for testing only
- Direct Light/Heat/Water – proportion of overall costs



**Tim Lwin, Tax Partner FCA
CTA**
timlwin@howardworth.co.uk
01606 369033